

EXHIBIT

“B”

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November 21, 2007

BY HAND

Honorable Richard J. Holwell
United States District Judge
Southern District of New York
United States Courthouse
500 Pearl Street
Room 1950
New York, New York 10007

Jalapa Shipping Limited v. Sundersons Ltd. et al.
07 CV 8715 (RJH)

Dear Judge Holwell:

We are counsel to non-party garnishee American Express Bank Ltd. ("AEB") in connection with a Process of Maritime Attachment and Garnishment ("PMAG") served in the referenced matter. We write further to the letters of counsel to non-party Conti-Agro Nigeria Limited ("Conti-Agro") and plaintiff dated November 19, 2007 and November 20, 2007, respectively.

Conti-Agro's counsel makes the point that by e-mail dated October 25, 2007 he asked us to release the restraint placed on the subject transfer on or about September 11, 2007. At that time, counsel said nothing about his representation of Conti-Agro. Rather, he identified himself as counsel to "defendants Sundersons, et. al." and stated that "Defendants have been receiving pressure from Conti-Agro to do the necessary to ensure that this attachment is released immediately." To be sure, initially we were somewhat confused by counsel's request because the subject wire transfer was blocked in the first instance at his very request when he was counsel of record to plaintiff in the Allied Maritime Action. In this regard, we note that on September 19, 2007 we gave counsel notice of AEB's receipt of the message in which it was told that

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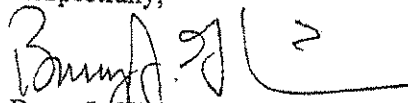
Honorable Richard J. Holwell
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the originator was incorrect and asked if, under the circumstances, it was plaintiff Allied's intention to continue to interfere with the transaction. By e-mail dated September 24, 2007 (copy enclosed) plaintiff Allied's counsel, who now represents "defendants Sundersons, et. al." and Conti-Agro, by his paralegal, confirmed that plaintiff Allied wanted AEB to "continue to restrain the funds."

We bring this to this Court's attention to emphasize that AEB is caught between the proverbial rock and a hard place in the sense that once the funds were blocked it did not have the resources to conclusively determine the true originator of the subject wire transfer. In light of this fundamental truism, on or about October 25, 2007 we told Conti-Agro's counsel that the correct mechanism by which this matter was to be resolved with finality was by way of a court order. Indeed, we have had no contact with either party's attorney since then.

AEB has, at all times, acted in good faith and with the sole objective of honoring and adhering to the letter and spirit of the PMAG. Surely, AEB will not release the funds without a court-order or the mutual consent of the parties. In an effort to avoid ambiguity and provide clarity, we respectfully ask this Court to give its guidance and determine whether the disputed funds should continue to be restrained or if the subject wire transfer may proceed pursuant to the original wire instructions.

Respectfully,


Barry J. Glickman

BJG:jd
Enclosure

cc: Thomas H. Belknap, Jr., Esq (by e-mail, w/encl)
Peter Skoufalos, Esq. (by e-mail, w/encl.)

Barry J. Glickman

From: Mitchell, Neal [nmitchell@BlankRome.com]
Sent: Monday, September 24, 2007 8:52 AM
To: Martha M. Fletcher
Cc: Barry J. Glickman; Belknap, Thomas H.
Subject: RE: Allied Maritime Inc. and Maritima Allied PTE Ltd., v. Milan Nigeria Ltd., - S.D.N.Y 07 Civ. 3522 (PKC) - Our Ref. No. 601704-00002

Ms. Fletcher

Please continue to restrain the funds in the captioned matter.

Neal Mitchell | Paralegal | Blank Rome LLP
The Chrysler Building, 405 Lexington Avenue | New York, NY 10174-0208
Phone: 212.885.5146 | Fax: 212.885.5001 | Email: NMitchell@BlankRome.com

From: Martha M. Fletcher [mailto:MFletcher@zeklaw.com]
Sent: Thursday, September 20, 2007 1:57 PM
To: Mitchell, Neal
Cc: Barry J. Glickman
Subject: RE: Allied Maritime Inc. and Maritima Allied PTE Ltd., v. Milan Nigeria Ltd., - S.D.N.Y 07 Civ. 3522 (PKC) - Our Ref. No. 601704-00002

Mr. Mitchell:

Per your request, please find attached the wire instructions for TRN 070911-49687 in connection with the above-referenced matter. Please let me know if you have any questions.

Martha Fletcher
Paralegal
On behalf of Barry Glickman, Esq.
Zeichner Ellman & Krause LLP
575 Lexington Avenue
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11/21/2007

If you have received this message in error, please immediately contact the sender and delete this e-mail and any attachments from your computer. Thank you.

From: Mitchell, Neal [mailto:nmitchell@BlankRome.com]
Sent: Thursday, September 20, 2007 12:31 PM
To: Martha M. Fletcher
Subject: RE: Allied Maritime Inc. and Maritima Allied PTE Ltd., v. Milan Nigeria Ltd., - S.D.N.Y 07 Civ. 3522 (PKC) - Our Ref. No. 601704-00002

Dear Ms. Fletcher

I have forwarded your notice to the attorney on this matter and he requests the original SWIFT message of this transaction. Please let me know if you can provide as it will aid us in determining whether or not we will continue to restrain these funds.

Thank you.

Neal Mitchell | Paralegal | Blank Rome LLP
The Chrysler Building 405 Lexington Avenue | New York, NY 10174-0208
Phone: 212.885.5000 | Fax: 212.885.5001 | Email: NMitchell@BlankRome.com

From: Martha M. Fletcher [mailto:MFletcher@zeklaw.com]
Sent: Wednesday, September 19, 2007 5:33 PM
To: Mitchell, Neal
Cc: Barry J. Glickman
Subject: Allied Maritime Inc. and Maritima Allied PTE Ltd., v. Milan Nigeria Ltd., - S.D.N.Y 07 Civ. 3522 (PKC) - Our Ref. No. 601704-00002

Dear Mr. Mitchell:

On September 12, 2007, you asked American Express Bank to block funds in the amount of 163,730.50 originating from Milan Nigeria Ltd. In connection with this transaction, the following is a portion of a SWIFT message from Deutsche Bank Trust Co. Americas to American Express Bank in which it explains that the remitting bank, Platinumhabib Bank PLC, inadvertently named Milan Nigeria LTD as the originator of this transaction (TRN 070911-49687) when, in fact, the true originator is Conti-Agro Nigeria Limited.

In light of the foregoing, please let me know if it is still plaintiff's intention to interfere with this transaction.

Quality has received the below swift message, please advise:

:20:070912 604641

:21:AEB0725501203

:76:.

.79.IN REFERENCE TO YOUR MESSAGE DD 09/12/07 UNDER REFERENCE AEB0725501203 WE REFER TO SSN DATED 09/11/07 FOR USD 163,730.50 BY ORDER OF PLATINUMHABIB BANK PLC (FMR PLATINU LAGOS, NIGERIA). AS REQUESTED THE FOLLOWING ARE CORRECTED DETAILS AS CONFIRMED BY THE

11/21/2007

REMITTING BANK PLATINUMHABIB BANK PLC REGARDING THE ABOVE REFERENCED TRANSACTION:QUOTE:KINDLY AMEND TAG 50K TO READ:CONTI-AGRO NIGERIA LIMITED ACCOUNT NUMBER:107102000300 WITH PLATINUM HABIB BANK PLC.

ALSO AMEND TAG 70 TO READ:PURPOSE:PAYMENT OF FREIGHT FOR MV HONG PROPERITY ALL OTHER TERMS REMAIN SAME.
PLEASE TREAT AS URGENT, AS ERROR IS FROM THE BANK THANKS FOR YOUR CO-OPERATION.
END QUOTE

PLEASE AVOID DUPLICATION. PLEASE CONFIRM IF FUNDS WILL AND OR NOT BE RELEASE CONCERNING THIS AMENDMENT REQUEST NO INDEMNITY IMPLIED.

PLEASE QUOTE OUR REFERENCE NUMBER, 070912604641 IN ALL FUTURE CORRESPONDENCE RELATING TO THIS CASE.

REGARDS, ROY BOOTH PAYMENT INVESTIGATIONS

Martha Fletcher
Paralegal
On behalf of Barry Glickman, Esq.
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11/21/2007

Peter Skoufalos

From: John Delaney [JDelaney@zeklaw.com] on behalf of Barry J. Glickman
[bglickman@zeklaw.com]
Sent: Wednesday, November 21, 2007 2:07 PM
To: 'Thomas H. Belknap (TBelnap@blankrome.com)'; 'pskoufalos@browngavalas.com'
Subject: Jalapa Shipping Limited v. Sundersons Ltd. et al.
Attachments: Letter to Honorable Richard J. Holwell.PDF

Please see attached.

John Delaney

Legal Secretary to Barry J. Glickman, Esq.

Zeichner Ellman & Krause

575 Lexington Avenue

New York, NY 10022



Letter to Honorable
Richard J....